Dereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail in an envelope addressed to:

MS Issue Fee, Commissioner for Patents, P.O. Box [450, Alexandria, VA 22313-1450, on the date shown below

Dated: May 16, 2005 Signature:

1 MMG=

Docket No.: 29925/39907

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Seong-Wook Kim

Allowed: May 9, 2005

Application No.: 10/762,818

Confirmation No.: 6202

Filed: January 22, 2004

Art Unit: 2818

For: METHOD FOR FABRICATING

MERGED LOGIC CMOS DEVICE

Examiner: Phuc T. Dang

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE UNDER 37 CFR §1.104(E)

MS Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Dated: May 16, 2005

Respectfully/submitted.

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